IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 11892 of 2000

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL
and
Hon'ble MR.JUSTICE RAVI R. TRIPATHI

AFRIQUE TRADELINKS PVT LTD

Versus

UNION OF INDIA

Appearance:
MR PARESH M DAVE for Petitioners
MR AKSHAY H MEHTA for Respondent No. 1
MR MUKESH R SHAH for Respondent No. 2, 3, 4

CORAM : MR.JUSTICE B.C.PATEL
and
MR.JUSTICE RAVI R. TRIPATHI

Date of decision: 11/12/2000

ORAL JUDGEMENT

(Per : MR.JUSTICE RAVI R. TRIPATHI)

#. By this petition, the petitioners have prayed for a direction to the respondents to pay interest on delayed refund and also to return the bond and bank guarantee.

#. The petitioner Company imported Hologram Labels, which was allowed to be removed on assessment of duty under Chapter 49, but as there was some dispute about classification of the goods, the petitioner was constrained to approach this Court, and upon the orders passed this Court, assessment made by the Department was ordered to be treated as provisional assessment and payments made by the petitioner Company were also to be on provisional basis. Subsequently, by an order dated 21.10.1995 passed by the competent Custom authority after deciding the classification of the hologram, ordered to finalise the provisional assessment accordingly.

#. Thereafter, pursuant to the order dated 21.10.1995,

the petitioner Company made an application on 31.10.1995 under section 27.A of the Customs Act, for the refund of the Customs Duty paid. On 6.6.2000, the Department passed an order sanctioning refund of Rs.14,83,303/-. The petitioner thereafter made an application dated 12th July 2000 for a sum of Rs.9,56,729/- being interest on delayed refunds under section 27.A of the Customs Act. The respondents have not yet decided the said application and the same is pending.

#. Mr. Shah, learned counsel appearing for the respondent states that the Bank Guarantee and Bond for 25% of the amount will be released on or before 15th December 2000. He further states that so far as application dated 12th July 2000 is concerned, the same will be decided within 15 days from today. The respondents are directed to release the Bank Guarantee and Bond as stated hereinabove and to decide the application within the aforesaid timeframe. It is hoped that looking to the facts of the case, the petitioner will not be required to file any further proceedings for compliance of this order.

This petition stands disposed of with the aforesaid directions. Notice is discharged.

(B.C. PATEL, J.)

csm./ (RAVI R TRIPATHI, J.)